

## **Sales Tax Holiday Guidelines and Rules**

### **List of Property Eligible for Exemption**

#### **Clothing**

“Clothing” means any article of wearing apparel and typical footwear intended to be worn on or about the human body. Clothing does not include sporting equipment or footwear designed primarily for athletic activity or protective use and not usually considered appropriate for everyday wear. These items may not be purchased free of the tax.

The following is a list of items that are included in the term “clothing” and are therefore exempt from tax during the sales tax holiday period if their sales price is \$100 or less per item. This list is not all-inclusive. Other items meeting the definition of clothing may be purchased exempt of the tax.

- Aprons, household and shop
- Athletic supporters
- Baby bibs and clothes
- Baby receiving blankets
- Bandanas
- Bathing suits, swim trunks, cover-ups and bathing caps
- Beach capes and coats
- Belts and suspenders
- Bibs
- Boots
- Choir and altar clothing
- Clerical vestments
- Coats, jackets, and windbreakers
- Corsets and corset laces
- Costumes (sold not rented)
- Coveralls
- Diapers, children and adult, including disposable diapers
- Dresses
- Ear muffs
- Footlets
- Formal wear for men and women (sold, not rented)
- Fur coats and stoles, shawls and wraps
- Garters and garter belts
- Girdles
- Gloves and mittens for general use
- Gym suits and uniforms
- Hats and caps
- Hosiery

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- Insoles, inserts for shoes
- Jeans
- Jerseys (both athletic and non-athletic)
- Lab coats
- Legwarmers
- Leotards and tights
- Lingerie
- Neckwear, including bow ties, neckties, and scarves
- Nightgowns
- Overshoes and rubber shoes
- Pajamas
- Pantyhose
- Raincoats, rain hats, and ponchos
- Robes
- Rubber pants
- Rubber thong/flip-flops
- Sandals
- Scarves
- Shirts and blouses
- Shoes and shoe laces
- Shorts
- Skirts
- Slacks
- Slippers
- Slips
- Sneakers
- Socks and stockings, including athletic socks
- Steel toed shoes
- Suits
- Suspenders
- Underwear
- Uniforms, athletic and non-athletic
- Vests
- Wedding apparel, including veils (sold not rented)

### **List of Clothing Accessory Items, Protective Equipment and Sports or Recreational Equipment Not Exempt of the Tax**

“Clothing accessory items,” means incidental items worn on the person or in conjunction with “clothing.”

The following items are considered to be clothing accessory items and are not eligible to be purchased exempt of the tax. The following list contains examples and is not intended to be an all-inclusive list.

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### Clothing accessory items

- Briefcases
- Cosmetics
- Fabric, thread, and yarn used to make clothing
- Hair notions, including, but not limited to, barrettes, hair bows, and hair nets
- Handbags
- Handkerchiefs
- Jewelry
- Sun glasses, non-prescription
- Umbrellas
- Wallets
- Watches
- Wigs and hair pieces

“Protective equipment” means items that are intended for human wear and designed to protect the wearer against injury or disease or against damage or injury to other persons or property but are not suitable for general use.

“Protective equipment” is not included within the definition of “clothing,” and will not qualify for the sales tax holiday. The following list contains examples and is not intended to be an all-inclusive list.

### Protective Equipment

- Breathing masks
- Clean room apparel and equipment
- Ear and hearing protectors
- Face shields
- Hard hats
- Helmets
- Paint or dust respirators
- Protective gloves
- Safety belts
- Safety glasses and goggles
- Tool belts; and
- Welders gloves and masks

“Sport or recreational equipment” means items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use. “Sport or recreational equipment” is not included within the definition of “clothing,” and will not qualify for the sales tax holiday. The following list contains examples and is not intended to be an all-inclusive list.

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### Sport or recreational equipment

- Ballet and tap shoes
- Cleated or spiked athletic shoes
- Gloves, including, but not limited to, baseball, bowling, boxing, hockey, and golf
- Goggles
- Hand and elbow guards
- Life preservers and vests
- Mouth guards
- Roller and ice skates
- Shin guards
- Shoulder pads
- Ski boots
- Waders
- Wetsuits and fins